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EXTRAORDINARY

PART II—Section 3—Sub-section (i)  
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No. 150] NEW DELHI, WEDNESDAY, OCTOBER 1, 1958/ASVINA 9, 1880

MINISTRY OF FINANCE

(Department of Economic Affairs)

NOTIFICATIONS

New Delhi the 23rd September 1958/Asvina 1, 1880 (Saka)

G.S.R. 896.—In exercise of the powers conferred by sub-section (1) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby makes the following amendments in the Central Sales Tax (Registration and Turnover) Rules, 1957, namely:—

In the said Rules—

(i) in rule 2, after clauses (a), (c) and (d), the following clauses shall respectively be inserted, namely:—

“(aa)—‘authorised officer’ means an officer authorised by the Central Government under clause (b) of sub-section (4) of section 8;

(cc)—‘prescribed authority’ means the authority empowered by the Central Government under sub-section (3) of section 9, or the authority prescribed by a State Government under clause (e) of sub-section (4) of section 13 as the case may be;

(dd)—‘transferor’ means any person who effects a sale in the mode referred to in clause (b) of section 3.”;

(ii) in rule 4, after sub-rule (2), the following sub-rule shall be inserted namely:—

“(3) A fee of Rs. 5/- shall be payable in respect of every application for registration under sub-rule (1) or sub-rule (2); and such fee may be paid in the form of court-fee stamps affixed to such application”.

(iii) in rule 5—

(a) in sub-rule (1), after the words “that the particulars contained in the application are correct and complete”, the words, brackets and figures “and the fee referred to in sub-rule (3) of rule 4 has been paid” shall be inserted;

(b) for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) When the said authority is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred to in sub-rule (3) of rule 4 has not been paid, he shall reject the application for reasons to be recorded in writing:

Provided that before the application is rejected the applicant shall be given an opportunity of being heard in the matter and, as the case

may be, of correcting and completing the said particulars or complying with the requirements of sub-rule (3) of rule 4.”;

(iv) for rule 9 and the heading before it, the following shall be substituted, namely:—

*“Amendment or cancellation of certificate of registration—*

- 9(1) A notified authority shall, before amending or cancelling, as the case may be, the certificate of registration of a dealer under sub-section (4) of section 7, give him an opportunity of being heard in the matter.
- (2) If the certificate of registration is proposed to be amended, the dealer shall forthwith produce to the notified authority the certificate of registration and the copies thereof if any, granted to him, for having them amended.
- (3) If the certificate of registration is cancelled, the dealer shall forthwith surrender to the notified authority the certificate of registration and the copies thereof, if any, granted to him.”;

(v) in rule 11, for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) In determining the turnover of a dealer for the purposes of section 8, there shall be deducted the sale price of all goods returned to the dealer by the purchaser of such goods within a period of three months from the date of delivery of the goods:

Provided that satisfactory evidence of such return of goods and such repayment of the amount by way of refund in cash or adjustment in accounts, is produced before the prescribed authority.”;

(vi) for rule 12, the following rule shall be substituted namely:—

“12. (1) The declaration and the certificate referred to in sub-section (4) of section 8 shall be in Forms ‘C’ and ‘D’ respectively:

Provided that the declaration in Form ‘C’ as in force immediately before the 1st October, 1958 may also be used up to the 30th September, 1959 with suitable modifications.

(2) The certificate referred to in sub-section (2) of section 6 shall be in Form ‘EI’ or Form ‘EIP’, as the case may be.”;

(vii) after rule 12, the following heading and rule shall be inserted, namely:—

*“Prescription of goods for certain purposes—*

13. The goods referred to in clause (b) of sub-section (3) of section 8 when a registered dealer may purchase, shall be goods intended for use by him as raw materials, processing materials, machinery plant, equipment, tools, stores, spare parts, accessories, fuel, or lubricants, in the manufacture or processing of goods for sale or in mining, or in the generation or distribution of electricity or any other form of power.”;

(viii) in Form ‘A’—

(a) for items 16 and 17, the following items shall be substituted, namely:—

“\*16. The following goods or classes of goods are purchased by the dealer in the course of Inter-State trade or commerce for—

(a) resale

(b) use in the manufacture or processing of goods for sale.....

(c) use in mining .....

(d) use in the generation or distribution of electricity or any other form of power.....

(e) use in the packing of goods for sale/resale .. ..

17. We manufacture, process, or extract in mining the following classes of goods or generate or distribute the following form of power, namely:— .. ..”;

(b) the following foot-note to item 16 shall be inserted, namely:—

\*\*\*Here name the goods or classes of goods against each category”;

(ix) in Form 'B' for the words brackets, letters and figures commencing from “The class(es) of goods” and ending with “(c) For use in the execution of contracts”, the following shall be substituted namely:—

“The class(es) of goods specified for the purposes of sub-sections (1) and (3) of section 8 of the said Act is/are as follows and the sales of these goods in the course of inter-State trade to the dealer shall be taxable at the rate specified in that sub-section subject to the provisions of sub-section (4) of the said section:—

(a) for resale .....

(b) for use in the manufacture or processing of goods for sale.....

(c) for use in mining .....

(d) for use in the generation or distribution of electricity or any other form of power .....

(e) for use in the packing of goods for sale/resale.....

The dealer manufactures, processes, or extracts in mining, the following classes of goods or generates or distributes the following form of power, namely:—

.....”;

(x) After Form 'C', the following Form shall be substituted, namely:—

COUNTERFOIL

DUPLICATE

ORIGINAL

**THE CENTRAL SALES TAX]**

(Registration & Turnover) Rules, 1957.

**FORM 'C'**

*Form of Declaration*

[ See rule 12(1) ]

Name of issuing State .....  
Office of issue .....  
Date of issue .....  
Name of the purchasing dealer to whom issued  
alongwith his Registration Certificate No. ....  
Date from which registration is valid. ....  
Serial No. ....

Seal of  
issuing  
authority

To .....\*(Seller)

Certified that the goods,  
\*\*ordered for in our purchase order No.  
dt. .... purchased from you as per  
bill/cash memo

stated below†

supplied under your chalan No. .... dt. ....  
are for \*\*resale

use in manufacture/processing of  
goods for sale

use in mining

use in generation/distribution of power

packing of goods for sale/resale

and are covered by my/our registration certi-  
ficate No. .... dt. .... issued under  
the Central Sales Tax Act, 1956.

**THE CENTRAL SALES TAX**

(Registration & Turnover) Rules, 1957

**FORM 'C'**

*Form of Declaration*

[ See rule 12(1) ]

Name of issuing State .....  
Office of issue .....  
Date of issue .....  
Name of the purchasing dealer to whom issued  
alongwith his Registration Certificate No. ....  
Date from which registration is valid. ....  
Serial No. ....

Seal of  
issuing  
authority

To .....\*(Seller)

Certified that the goods,  
\*\* ordered for in our purchase order No.  
dt. .... purchased from you as per bill/  
cash memo

stated below†

supplied under your chalan No. .... dt. ....  
are for \*\*resale

use in manufacture/processing of  
goods for sale

use in mining

use in generation/distribution of power

packing of goods for sale/resale

and are covered by my/our registration certificate  
No. .... dt. .... issued under the  
Central Sales Tax Act, 1956.

**THE CENTRAL SALES TAX**

(Registration & Turnover) Rules, 1957

**FORM 'C'**

*Form of Declaration*

[ See rule 12(1) ]

Name of issuing State .....  
Office of issue .....  
Date of issue .....  
Name of the purchasing dealer to whom issued  
alongwith his Registration Certificate No. ....  
Date from which registration is valid. ....  
Serial No. ....

Seal of  
issuing  
authority

To .....\*(Seller)

Certified that the goods,  
\*\*ordered for in our purchase order No.  
dt. .... purchased from you as per bill/  
cash memo

stated below†

supplied under your chalan No. .... dt. ....  
are for \*\*resale

use in manufacture/processing of  
goods for sale

use in mining

use in generation/distribution of power

packing of goods for sale/resale

and are covered by my/our registration certificate  
No. .... dt. .... issued under the  
Central Sales Tax Act, 1956.

<p>Name and address of the purchasing dealer in full.....</p> <p>Date.....</p> <p>(Signature and status of the person signing the declaration)</p> <p>*Particulars of Bill/Cash Memo.</p> <p>Date.....No.....Amount.....</p> <p>†Name and address of the seller with name of the State.</p> <p>**Strike out whichever is not applicable.</p> <p>(NOTE:—To be retained by the purchasing dealer.)</p>	<p>Name and address of the purchasing dealer in full.....</p> <p>Date.....</p> <p>(Signature and status of the person signing the declaration)</p> <p>*Particulars of Bill/Cash Memo.</p> <p>Date.....No.....Amount.....</p> <p>†Name and address of the seller with name of the State.</p> <p>**Strike out whichever is not applicable.</p> <p>(NOTE :—To be retained by the selling dealer.)</p>	<p>Name and address of the purchasing dealer in full.....</p> <p>Date.....</p> <p>(Signature and status of the person signing the declaration)</p> <p>*Particulars of Bill/Cash Memo.</p> <p>Date.....No.....Amount.....</p> <p>†Name and address of the seller with name of the State.</p> <p>** Strike out whichever is not applicable.</p> <p>[NOTE —To be furnished to the prescribed authority in accordance with the rules framed under section 13 '4) (e) by the appropriate State Government.]</p>
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(xi) after Form 'C' as so revised, the following Forms shall be inserted namely:—

COUNTERFOIL	DUPLICATE	ORIGINAL
THE CENTRAL SALES TAX (Registration and Turnover) Rules, 1957	THE CENTRAL SALES TAX (Registration and Turnover) Rules, 1957	THE CENTRAL SALES TAX (Registration and Turnover) Rules, 1957
FORM 'D'	FORM 'D'	FORM 'D'
<i>Form of Certificate for making Government purchases</i> [See rule 12(1)]	<i>Form of Certificate for making Government purchases</i> [See rule 12(1)]	<i>Form of Certificate for making Government purchases</i> [ See rule 12(1) ]
(To be used when making purchases by Government not being a registered dealer)	(To be used when making purchases by Government not being a registered dealer)	(To be used when making purchases by Government not being a registered dealer)
Central Government/Name of the State Government .....	Central Government/Name of the State Government .....	Central Government/Name of the State Government .....
Name of Issuing Ministry/Department .....	Name of issuing Ministry/Department .....	Name of Issuing Ministry/Department .....
Name and address of Office of Issue .....	Name and address of Office of Issue .....	Name and address of Office of Issue .....
To .....	To .....	To .....
..... † (Seller)	..... † (Seller)	..... † (Seller)
Certified that the goods	Certified that the goods	Certified that the goods
**ordered for in our purchase order No. .... dt. ....	** Ordered for in our purchase order No. .... dt. ....	** ordered for in our purchase order No. .... dt. ....
purchased from you as per bill/cash memo.	purchased from you as per bill/cash memo.	purchased from you as per bill/cash memo.
stated below *	stated below *	stated below *
supplied under your chalan No. .... dt. ....	supplied under your chalan No. .... dt. ....	supplied under your chalan No. .... dt. ....
are purchased by or on behalf of the Government of .....	are purchased by or on behalf of the Government of .....	are purchased by or on behalf of the Government of .....
Date .....	Date .....	Date .....
Signature .....	Signature .....	Signature .....
Designation of the authorised Officer of the Government .....	Designation of the authorised Officer of the Government .....	Designation of the authorised Officer of the Government .....

SEAL OF THE DULY  
AUTHORISED OFFICER  
OF THE GOVERNMENT

\*Particulars of Bill Cash Memo.

Date..... No. ....Amount.....

\* Name and address of the seller with name of the State.

\*\* Strike out whichever is not applicable

(NOTE.—to be retained by the authorised officer)

SEAL OF THE DULY  
AUTHORISED OFFICER  
OF THE GOVERNMENT

\*Particulars of Bill Cash Memo.

Date..... No. ....Amount....

\* Name and address of the seller with name of the State.

\*\* Strike out whichever is not applicable.

(NOTE.—to be retained by the selling dealer)

SEAL OF THE DULY  
AUTHORISED OFFICER  
OF THE GOVERNMENT

\*Particulars of Bill Cash Memo.

Date..... No....Amount.....

\* Name and address of the seller with name of the State.

\*\* Strike out whichever is not applicable.

[NOTE.—to be furnished to the prescribed authority in accordance with the rules framed under section 13(3), by the appropriate State Government.]

## COUNTERFOIL

THE CENTRAL SALES TAX  
(REGISTRATION & TURNOVER) RULES,  
1957.

## FORM E-1

NAME OF STATE  
Serial No.*Certificate under sub-section (2) of section 6*  
[See rule 12(2)]

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(b).]

A. Name of the selling dealer.....

B. (i) Name of the purchasing dealer.....

(ii) Address (with State).....

C. (i) Name of place and State in which movement commenced .....

(ii) Name of place and State to which the goods have been consigned by the signatory .....

D.(i) Invoice No. and date.....

(ii) Description, quantity and value of goods .....

(iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue.....

## DUPLICATE

THE CENTRAL SALES TAX  
(REGISTRATION & TURNOVER) RULES,  
1957.

## FORM E-1

NAME OF STATE  
Serial No.*Certificate under sub-section (2) of section 6*  
[See rule 12(2)]

[To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(b).]

A. Name of the selling dealer.....

B. (i) Name of the purchasing dealer.....

(ii) Address (with State) .....

C. (i) Name of place and State in which movement commenced .....

(ii) Name of place and State to which the goods have been consigned by the signatory .....

D. (i) Invoice No. and date .....

(ii) Description, quantity and value of goods .....

(iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue.....

## ORIGINAL

THE CENTRAL SALES TAX  
(REGISTRATION & TURNOVER) RULES,  
1957.

## FORM E-1

NAME OF STATE  
Serial No.*Certificate under sub-section (2) of section 6*  
[See rule 12(2)]

To be issued (in duplicate) (i) by the selling dealer who first moved the goods in the case of a sale falling under section 3(a) or (ii) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(b).]

A. Name of the selling dealer.....

B. (i) Name of the purchasing dealer.....

(ii) Address (with State).....

C. (i) Name of place and State in which movement commenced .....

(ii) Name of place and State to which the goods have been consigned by the signatory .....

D. (i) Invoice No. and date.....

(ii) Description, quantity and value of goods .....

(iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue.....

(iv) No. and date of the Railway Receipt/Trip Sheet of lorry/or any other document of other means of transport.....

I/We the selling dealer mentioned above do certify that I/We am/are registered under the Act and am/are holding registration certificate No..... dated..... in the State of..... I/We further certify that I/We will pay/have paid tax under the Act on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of.....

Signature .....

Place ..... Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business).....

Dated ..... Address (with name of the State) .....

N.B.—To be retained by the dealer issuing the certificate.

(iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of another means of transport.....

I/We the selling dealer mentioned above do certify that I/We am/are registered under the Act and am/are holding registration certificate No..... dated..... in the State of..... I/We further certify that I/We will pay/have paid tax under the Act on the sale of the goods covered by documents whose particulars are given above, to the appropriate Sales tax authority of the State of.....

Signature.....

Place..... Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business).....

Dated ..... Address (with name of the State) .....

N.B.—To be retained by the dealer receiving the certificate.

(iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport.....

I/We the selling dealer mentioned above do certify that I/We am/are registered under the Act and am/are holding registration certificate No..... dated..... in the State of..... I/We further certify that I/We will pay/have paid tax under the Act on the sale of goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of.....

Signature .....

Place..... Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business).....

Date..... (Address (with name of the State) .....

[NOTE.—To be furnished to the prescribed authority in accordance with the rules framed under section 13(3) by the appropriate State Government.]

## COUNTERFOIL

## THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

NAME OF STATE

FORM E-II

Serial No.

*Certificate under sub-section (2) of section 6*  
[See rule 12(2)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2) (a) or second or subsequent transferor in the series of sales referred to in section 6(2) (b).]

- A. Name of the dealer effecting a sale by transfer of the documents of title to the goods .....
- B. (i) Name of the purchasing dealer .....
- (ii) Address (with name of State) .....
- C. (i) Name of place and State in which movement commenced .....
- (ii) Name of place and State to which the goods have been consigned .....
- D. (i) Invoice No. and date .....
- (ii) Description, quantity and value of goods .....
- (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue .....

## DUPLICATE

## THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

NAME OF STATE

FORM E-II

Serial No.

*Certificate under sub-section (2) of section 6*  
[See rule 12(2)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2) (a) or second or subsequent transferor in the series of sales referred to in section 6(2) (b).]

- A. Name of the dealer effecting a sale by transfer of the documents of title to the goods .....
- B. (i) Name of the purchasing dealer .....
- (ii) Address (with name of State) .....
- C. (i) Name of place and State in which movement commenced .....
- (ii) Name of place and State to which the goods have been consigned .....
- D. (i) Invoice No. and date .....
- (ii) Description, quantity and value of goods .....
- (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue .....

## ORIGINAL

## THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

NAME OF STATE

FORM E-II

Serial No.

*Certificate under sub-section (2) of section 6*  
[See rule 12 (2)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(2) (a) or second or subsequent transferor in the series of sales referred to in section 6(2) (b).]

- A. Name of the dealer effecting a sale by transfer of the documents of title to the goods .....
- B. (i) Name of the purchasing dealer .....
- (ii) Address (with name of State) .....
- C. (i) Name of place and State, in which movement commenced .....
- (ii) Name of place and State to which the goods have been consigned .....
- D. (i) Invoice No. and date .....
- (ii) Description, quantity and value of goods .....
- (iii) No. and date of the declaration form 'C' received from purchasing dealer with name of State of issue .....

(v) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport .....

I/We the selling dealer do certify that—

- (a) I am/we are registered under the Act and am/are holding registration certificate No..... dated .. in the state of ..
- (b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No..... in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate ;
- (c) the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods.

Signature .....

Place ..... Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business). .....

Dated .... Address  
(with name of the State).....

N.B.—To be retained by the dealer issuing the certificate.

(iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport .....

I/We the selling dealer do certify that—

- (a) I am/we are registered under the Act and am/are holding registration certificate No ..date..... in the State of.....
- (b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No..... in Form EI/FII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in the certificate ;
- (c) the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods.

Signature .....

Place..... Status or relationship of the person (e.g., manager, partner, proprietor, director officer-in-charge of the Government business).....

Dated..... Address  
(with name of the State).....

N.B.—To be retained by the dealer receiving the certificate.

(iv) No. and date of the Railway Receipt/Trip sheet of lorry/or any other document of other means of transport .....

I/We the selling dealer do certify that—

- (a) I am/we are registered under the Act and am/are holding registration certificate No .. dated ... in the State of.....
- (b) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No..... in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in the certificate ;
- (c) the dealer from whom I/We purchased the documents of title to the goods during the movement referred to in (b) above, has certified (i) that he has paid/will pay the tax or (ii) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods.

Signature.....  
Place..... Status or relationship of the person (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business).....

Dated..... Address  
(with name of the State).....

NOTE.—To be furnished to the prescribed authority in accordance with the rules framed under section 13(3) by the appropriate States Govt.

[No. 8 (8)-ST/58]

**G.S.R. 897.**—In exercise of the powers conferred by sub-section (3) of section 1 of the Central Sales Tax Act, 1956 (74 of 1956), and in supersession of the notification of the Ministry of Finance, Department of Economic Affairs, G.S.R. 521, dated the 10th June, 1958, the Central Government hereby appoints the first day of October, 1958, as the date on which section 15 of the said Act, as amended by section 11 of the Central Sales Tax (Second Amendment) Act, 1958 (31 of 1958), shall come into force.

[No. 9(116)-ST/57-I.]

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**(Department of Economic Affairs)**

**ORDER**

*New Delhi, the 23rd September, 1958*

**G.S.R. 898.**—In pursuance of clause (b) of sub-section (4) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Central Government hereby specifies the officer duly authorised by the Central or a State Government to effect purchases of goods on its behalf, as the authorised officer for the purposes of the said clause (b).

[No. 9(116)-ST/57-I.]

M. K. VENKATACHALAM, Dy. Secy.